AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Management Accounting						
Course Code	LOJ275		Couse Level	Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 *(Hours)*	Theory	2	Practice	0	Laboratory	0
Objectives of the Course	To teach the basic concepts related to costs and to ensure the participation in business decisions. Cost analysis and cost planning information and allow them to be used to make sound business decisions than the teaching of subjects in the control mechanism.						
Course Content	Cost analysis of the cost information for use in planning and control systems.						
Work Placement	N/A						
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Individual Study, Problem Solving						
Name of Lecturer(s)							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Fatih Coşkun Ertaş, Yönetim Muhasebesi, Taşhan Kitap Yayınları

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction of the course, lesson plans, definition and objectives of managerial accounting
2	Theoretical	Relationships between cost, financial and managerial accounting
3	Theoretical	The concept of strategic management accounting
4	Theoretical	Determine the cost behavior
5	Theoretical	Semi-variable cost analysis
6	Theoretical	Break-even point analysis
7	Theoretical	Break-even analysis applications
8	Intermediate Exam	Midterm Exam
9	Theoretical	Decision making cost
10	Theoretical	Other decision making approaches
11	Theoretical	Pricing policies
12	Theoretical	Recent developments in management accounting and modern costing methods
13	Theoretical	Just in time production
14	Theoretical	Quality costs and Activity based costing

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	7	15	22
Assignment	1	5	8	13
Midterm Examination	1	15	5	20
Final Examination	1	15	5	20
			Total Workload (Hours)	75
			[Total Workload (Hours) / 25*] = **ECTS**	3

25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Management can define the accounting.
2	Break-even point and define the cost-volume-profit graph.
3	Management defines the current cost analysis in the decision.
4	Full cost, explain the normal cost and variable cost systems.

5	It prepares the budget.

Programme Outcomes *(Logistics)*

1	Understanding of the basics needed for the mobility of production and consumption ware
2	Give storage and inventory management decisions
3	To decide about types of transportation and handling equipment to be used to decide
4	Logistics information systems take advantage of the process of realization of activities
5	Be the judge national and international legislation regulating the field of logistics
6	Administration, management and marketing topic about give an idea
7	To be sensitive to the requirements of professional ethics
8	Provide an idea about the the national and international transport policies
9	To have written and spoken communication skills
10	Living in society and to understand the world

Contribution of Learning Outcomes to Programme Outcomes *1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High*

	L1	L2	L3	L4	L5
P1	5	4	4	4	4
P2	2	2	2	2	2
P3	2	2	2	2	2
P4	2	2	2	2	2
P5	2	2	2	2	2
P6	3	3	3	3	3
P7	4	4	4	4	4
P8	2	2	2	2	2
P9	2	2	2	2	2
P10	2	2	2	2	2